

**Illinois Department of Revenue
Regulations**

Title 86 Part 500 Section 500.200 Basis and Rate of the Motor Fuel Tax

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 500
MOTOR FUEL TAX**

SUBPART B: MOTOR FUEL TAX

Section 500.200 Basis and Rate of the Motor Fuel Tax

- a) *The Motor Fuel Tax is imposed "on the privilege of operating motor vehicles upon the public highways, including toll roads, and recreational-type watercraft upon the waters of this State".*

- 1) *Motor fuel used in such motor vehicles upon public highways and in such recreational watercraft on such waters is taxed according to the following rate schedule:*

<i>Tax Period</i>	<i>Rate</i>
<i>Until August 1, 1983</i>	<i>7 1/2¢ per gallon</i>
<i>From August 1, 1983 through June 30, 1984</i>	<i>11¢ per gallon</i>
<i>From July 1, 1984 through June 30, 1985</i>	<i>12¢ per gallon</i>
<i>From July 1, 1985 through July 31, 1989</i>	<i>13¢ per gallon</i>
<i>From August 1, 1989 through December 31, 1989</i>	<i>16¢ per gallon</i>
<i>From January 1, 1990, and thereafter</i>	<i>19¢ per gallon</i>

- 2) *The tax on the privilege of operating motor vehicles which use diesel fuel shall be the rate according to subsection (a) plus an additional 2-1/2 cents per gallon. This rate is as follows:*

<i>Tax Period</i>	<i>Rate</i>
<i>Until August 1, 1983</i>	<i>7 1/2¢ per gallon</i>

From August 1, 1983 through June 30, 1984 13 1/2¢ per gallon

From July 1, 1984 through June 30, 1985 14 1/2¢ per gallon

From July 1, 1985 through July 31, 1989 15 1/2¢ per gallon

*From August 1, 1989 through 18 1/2¢ per gallon
December 31, 1989*

From January 1, 1990 and thereafter 21 1/2¢ per gallon

b) *The Motor Fuel Use Tax is imposed "upon the use of motor fuel upon highways (including toll ways of this State) by commercial motor vehicles". The tax on such motor fuel shall be comprised of two parts:*

1) *A tax at the rate established in subsections (a)(1) and (a)(2) above; and*

2) *A rate "established by the Department". (Motor Fuel Tax Law [35 ILCS 505]).*

(Source: Amended at 19 Ill. Reg. 3008, effective February 28, 1995)